



**Echoes of Sartre:** Using existentialism as a living philosophy to inform the teaching of the soft accounting theory, business ethics & ecological sustainability courses

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*Full Length Research*

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**This paper considers, in a series of reflections, how existentialist philosophy might be used to inform the teaching and management of the traditionally conceptualized and conventionally elective “soft” courses of Accounting Theory, Business Ethics and Sustainability. The purpose is to explore the locations from which the teaching of accounting might offer critical evaluation on the interactions of the individual (for example, student and teacher) and society (for example, employment as “an accountant” in business, the profession and academia).**

**Key words:** Accounting education, Existentialism, Ethics, Nietzsche, Sartre

## INTRODUCTION

This paper considers, in a series of reflections, how existentialist philosophy might be used to inform the teaching and management of the traditionally conceptualized and conventionally elective “soft” courses of Accounting Theory, Business Ethics and Sustainability. The purpose is to explore the locations from which the teaching of accounting might offer critical evaluation on the interactions of the individual (for example, student and teacher) and society (for example, employment as “an accountant” in business, the profession and academia).

The paper is structured as follows. In this section I reflect on and draw implications for the emancipatory aspects of the teaching of accounting. A following section explores the existentialist ideas of Friedrich Nietzsche, Jean-Paul Sartre and Simone de Beauvoir. I place focus on the Nietzschean concept of “bad conscience”, the Sartrean concept of “bad faith”, and whether de Beauvoir’s “almost Kantian” ethics should be conceptualized as existentialist. Existentialist song lyrics by the important “first wave of punk” band The Clash are also considered. The songs studied are “London Calling” (1979) and “Stay Free” (1978) (The use of musical metaphors in accounting and business research continues the research current established in James

(2009a, 2009b, 2010). More importantly though, might we reflect on how music, not the reading of it as much as the auditory aspects, be combined with critical perspectives on the teaching of accounting). In my discussion of “Stay Free” we consider whether working-class empathy-compassion can rightfully be said to be an “*existentialist ethics*” or whether the lyricist Mick Jones of the Clash simply “bolts it on” to the existentialism themes in “Stay Free”. I aim to consider whether there is such a thing as existentialist ethics. This question is revisited in our discussion of Simone de Beauvoir’s writings. At the tail-end of Section 2 I go on to consider Bauman’s (1976) important argument that existentialism is forever an incomplete worldview from the standpoint of critical sociology. I then in Section 3 derive practical implications of existentialist philosophy for accounting educators.

In this introductory section I recount and draw implications for the emancipatory aspects of the teaching of accounting from a moving piece of sports journalism. The article, rooted in and never departing from an interview with a sportsperson, managed to transcend sport in its description of a life lived in line with the existentialist ideas of anguish, choice, action, re-creation and redemption. Given that Australian rugby league had transformed into a business by the 1970s, this story also

transcends business. The story is a message of someone receiving what Christians call God's grace and finding inward peace. God's grace, or as McKernan and Kosmala (2007) prefer to put it the "religious impulse", is something that we need as a society to hang on to, so that it can continue to shed its light even in the dark, mechanistic capitalist world of modern accounting. Alongside practitioners and teachers, accounting students are also in need of the religious impulse lest we merely teach them how to enforce capitalist-created alienation upon their future employees (Boyce, 2008; Bryer, 2006; Eagleton, 1997; Tinker, 1999) in what Foucault (1977) has termed the "carceral city" and "carceral archipelago" of modern disciplining and normalizing institutions.

Sometime in the mid-1980s or thereabouts, Australia's *Rugby League Week* provided an exclusive interview with one Paul Hayward, a player who had played several years of enthusiastic, exciting football with Sydney's Newtown Jets in the 1970s (Williams, 1993, pp. 92, 95). An unusual aspect of the interview is that it was conducted within the oppressive environment of a Thai jail, where Hayward at the time was held after receiving a life sentence for drug-trafficking offences. In the official history book of the Newtown Jets Rugby League club *Out of the Blue*, Williams (1993, p. 95) labels Hayward a "tragic figure", adding that Hayward's name was "later tainted by his involvement in a drug-smuggling scandal which saw him serve a lengthy prison term in Thailand". The 1980s *RLW* interview takes a surprising turn when Hayward reveals that he had found God and become an evangelical Christian whilst in prison. Hayward speaks as a man who had reconciled himself to his circumstances and who had found inner peace. Although clearly the interview was prompted by Hayward's position as an ex-rugby league star, it was evident that rugby league to Hayward had become a far-away, distant and unimportant world. Somehow, when reading the article, sport seemed less important, less able to put a claim on us. Big business, the force that rules the modern day top-tier sporting competitions around the world, had also lost its power. Hayward had experienced what he perceived to be God's grace, the name Christians give for what they perceive to be His undeserved favour.

Williams' (1993) above-cited throw-away line about Hayward seems a casual, thoughtless attempt by a moralizer to capture and describe this wild man's essence. In G. K. Chesterton's (2007) words, the Christian values of faith, hope, and charity defy logic since faith believes in the unseen, hope is only necessary when circumstances are hopeless, and charity is shown to the undeserving. Hayward's life has followed an existentialist path: he has lived his life fully by choosing rather than by accepting as essence any pre-ordained view of one's role within the world. Hayward's first life-choice was playing rugby league for Newtown; secondly, after retirement from rugby league, he re-created himself

by performing a risky drug-smuggling operation; when serving time in the Thai jail for drug-smuggling, he then re-created and re-defined himself for the second time, this time as an evangelical Christian keen to put his chequered past behind him. Clearly Hayward's drug-smuggling episode had cancelled out in many people's minds the favourable impact that Hayward had created through his rugby league. As Jean-Paul Sartre (2003) makes clear in his definitive work *Being and Nothingness*, other people continually attempt to define and re-define our essence according to their own objectives and preferences. At death (and to a lesser extent while in jail), one key element in the narrative of a person's life exits stage-right (the person herself/himself) and forever the person is left at the mercy of others who now solely re-define that person's essence (Sartre, 2003). We recall the verdict of the contemporary leaders of the Chinese Communist Party that Mao Zedong was 70% right and 30% wrong. Hayward's turn to Christianity can be seen as his way of rejecting the value judgements being placed upon him by Australian society. Hayward prefers to allow his omnipotent and omnipresent God to define him. Each of Hayward's three life-stages seems to be characterised by authentic choices and by an existentialist desire to create and re-create his own essence through these choices. As Sartre (2003) makes clear, transcendence and continual re-creation of one's essence always remains possible. This existentialist message I imagine would be positively received by some people serving jail time for tax or accounting fraud.

How can a living existentialist philosophy be used to inform the teaching and management of an Accounting Theory or similar course? The existentialism which I would like to consider is that of Sartre (for example, 2003, 2004) and Simone de Beauvoir (for example, 2004). This is the idea that "existence precedes essence" or that, because there is no pre-ordained purpose in human existence, we need to courageously create our own essence through our choices and actions. This existentialism, although atheistic in Sartre's hands, does not need to be. Some say the father of existentialism was the 19<sup>th</sup> century Danish theologian and philosopher Søren Kierkegaard, a devout Christian, whilst other authors trace existentialism back to themes developed by early Christian writers St Augustine (354-430) and Blaise Pascal (1623-1662). Pascal (1995) spoke of the desperation and loneliness of a human being cast alone into a vast universe at a time and a place not of her/his choosing. He then put forward his famous "wager" where he argued that a human being should seek God because the payoff if Christianity was true was greater than the loss if Christianity was not true. Pascal also put forward his existentialist view that we are not free *not to choose* to make the wager. French philosopher Simone Weil's hard and painful personal journey which took her to the verge of the Roman Catholic Church, but which prevented her from formally entering it, can be viewed in similar

existentialist terms. Both Simone Weil and Deng Xiaoping were in Paris in the 1920s and both worked for a short time in manufacturing plants in the city. These events led to both becoming further entrenched in their sincere pursuits of Marxist-Leninist ideals.

The universities of the West, as part of Foucault's (1977, 1980a, 1980b, 1980c) confessing, disciplining, and normalizing "carceral city", can be intimidating places for working-class and ethnic minority students since aristocratic and bourgeois values are assumed and exalted. Free market ideologies run rampant and largely unopposed in business schools and in economics and accounting departments. Marx and Engels are either forgotten or despised while Adam Smith, Irving Fisher, Milton Friedman, Hayek, Ball & Brown and Watts & Zimmerman are championed. Even John Maynard Keynes is out of favour among the neo-liberals of today for reasons related to Keynes's doubts as to the permanence of economic booms and the Keynesian tenet of state intervention in the economy to maintain full employment. A similar bourgeois culture permeates the Big-4 or Fat-4 accounting firms whose employment application forms, it has been argued, discriminate against working-class applicants (Jacobs, 2003). Accounting firms have a culture of old-school-tie and bourgeois values and the extant hegemonic capitalist culture tends to be accepted and reproduced without question (Kim, 2004a, 2004b) (Prior to the 1980s accounting firms used the old school network as evidence of Catholicism. Evidently, religious kinship had become a virtue in itself). The modern employer and university emphasis on "generic skills" and "graduate attributes" has failed to help matters since the ability to accrue and exercise these skills and attributes is a direct function of bourgeois sub-cultural capital (Bourdieu, 1979, 1993; Kahn-Harris, 2007; Thornton, 1995). Access to money, transport and sub-cultural social skills are all needed to pursue successfully the activities which are commonly believed to create generic skills (for example, presidency and membership of university and community academic, sporting, and social clubs). Some students are better able to participate in such activities than others due to family background, social class, ethnicity and schooling. Some are just too busy working at either part-time or full-time jobs. Given the above, an accounting educator who has sympathy for working class and ethnic minority students can do a lot to present to them and to her/his colleagues an alternative vision of the world and to "bring to social consciousness" (Dillard and Tinker, 1996) the problems and contradictions of free-market logic. As Dillard and Tinker (1996, p. 222, emphasis added) write: "[O]ne purpose of critical accounting is to ... *bring structural contradictions into consciousness* and develop them to their highest level of instability".

### Existentialist philosophy explored

This section more fully explores the existentialist

philosophy of Nietzsche, Sartre and de Beauvoir. Existentialist song lyrics by influential "first wave of punk" band The Clash, once described as "the only band that mattered", are also considered. The songs studied are "London Calling" (1979) and "Stay Free" (1978). I explore these authors' and artists' at times conflicting and at times complementary views and perspectives and then sift through the material to construct our own existentialist values. In Section 3, I move on to consider how this philosophy and ethics can be used to create and manage an Accounting Theory course in such a way that it reflects our philosophy and ethics without unduly irritating those with divergent views.

I shall start with Nietzsche. Nietzsche's existentialism is probably best encapsulated in his late-period polemical works *Beyond Good and Evil* (1973), *Twilight of the Idols* (1990), and *The Anti-Christ* (1990) although a calmer and more balanced perspective can be found in his mid-period work *Human, All Too Human* (1994). In *Beyond Good and Evil* (1973), building on insights from his earlier work, he argues that only the aristocratic and the strong have the ability and courage to create their own values through their actions. The aristocracy maintains what Nietzsche calls "master-moralities". By contrast the weak-willed herds merely invert master-moralities to create "slave-moralities". The weak are aided by Christianity (and/or by Socialism) since the Christian religion inverts the strong's values. Instead of exalting strength and power, it makes virtues of meekness, obedience, submission, humility, etc. This is the perfect answer to the *ressentiment* (resentment) of the herd since the herd wants to exact its revenge upon the aristocracy and upon the strong because of its jealousy and covetousness. However, Nietzsche (1994) does acknowledge that weakness on occasion is beneficial since it may mean an enhanced ability to adapt.

For Nietzsche (1973, 1990), Christianity is the perfect vehicle for the herd since it both exalts virtues of weakness (which members of the herd support since they are weak already) whilst referring continually to the day when the Kingdom of God will come and wreck its revenge in the form of divine justice. The herd are, in Nietzsche's words in *On the Genealogy of Morals*, "ultimately satisfied with nothing less than a radical revaluation of their enemies' values, that is to say, an act of the *most spiritual revenge*" (Nietzsche, 2004, p. 121, emphasis original). Socialism is likewise a tool by which the weak herd, through referring to slave morality ideologies such as the equality and brotherhood of man, is able to comfort those who lack the will and power to rule. As Nietzsche writes in *Twilight of the Idols* (1990, Section 34), socialists place their *ressentiment* upon society whereas Christians largely place it upon themselves. Ultimately, Nietzsche believes that everyone is motivated by the sublimated will to power. In the following Section 451 from *Human, All Too Human* (1994, p. 216), Nietzsche argues that the members of the ruling

elite who propagate socialism may do so in the interests of justice whereas those of the herd who propagate it can be only motivated by covetousness:

“Justice as a party’s lure. Noble (if not exactly very insightful) representatives of the ruling class may very well vow to treat people as equals, and grant them equal rights. To that extent, a socialistic way of thought, based on *justice*, is possible; but, as we said, only within the ruling class, which in this case *practices* justice by its sacrifices and renunciations. On the other hand, to *demand* equality of rights, as do the socialists of the subjugated caste, never results from justice but rather covetousness.

“If one shows the beast bloody pieces of meat close by, and then draws them away until it finally roars, do you think this roar means justice?” (Emphasis original).

Nietzsche (2004) suggests here that we do not accept at face value that people are motivated completely by noble and selfless motives. In fact, often people’s motives are mixed and confused and often even not completely known to themselves. A person who, on the supposed grounds of justice, lobbies people aggressively and with determination for her/his own personal circumstances to be improved but cares little for the circumstances of others (especially after her/his own circumstances are no longer as bad as they were) may have been motivated originally, at least in part, by covetousness. A trivial example here would be the university student who scores 75% on an assessment item and then launches a vociferous appeal against the assigned score on “justice” grounds. “Surely, he doth protest too much”.

In *Beyond Good and Evil*, Nietzsche (1973) claims that the strong are all philosophers since for him philosophy is simply choosing our own values through action. The new philosophers of *Beyond Good and Evil* are essentially the same people as the free spirits of *Human, All Too Human* (1994) and the immoralists of *Twilight of the Idols* (1990). Nietzsche eagerly awaits the rising of the new philosophers of whom he is one. These new philosophers will courageously create their own values through action whilst being strong enough in mind to reject the tempting herd ideologies of the weak and the resentful (primarily Christianity and Socialism). The new philosophers will inhabit that free realm which lies beyond or above good and evil (Nietzsche, *Twilight of the Idols*, 1990). The black-metal music scene, known originally for church-burning and murder in Norway in the early-1990s, has adopted much of Nietzsche’s worldview at times acknowledging him by name (see Moynihan and Sørderlind, 2003).

Clearly Nietzsche is an existentialist thinker. He argues that modern thinking and Christianity have artificially separated out the doer from the deed in such a way to imply that the strong can choose not to be strong and the

weak can choose not to be weak. Expressed in these terms I can understand Nietzsche’s rejection of the free-will doctrine. “Free-will” to Nietzsche is a displeasing idea since he takes the term to mean “ability and willingness to act contrary to one’s nature which is either strong or weak”. For Nietzsche in *On the Genealogy of Morals* (2004, p. 133) “the deed is everything”, or (in our preferred paraphrase, alluding to Derrida’s “there is nothing but the text”) “there is nothing but the deed”. Towards the end of *Beyond Good and Evil*, Nietzsche (1973) argues that in Ancient Greece (his heroes include not only Napoleon and Goethe but also the pre-Socratics), human beings themselves were commented upon rather than their actions. However, this does not contradict “there is nothing but the deed”. Nietzsche totally deplored the separation of the evaluation of the person from the evaluation of her/his action after the manner of Jeremy Bentham’s and John Stuart Mill’s utilitarianism which he argues is designed to foist a particularly English form of happiness upon the world. As Nietzsche writes in *On the Genealogy of Morals* (2004, p. 133): “But there is no such substratum; there is no ‘being’ behind doing, effecting, becoming; ‘the doer’ is merely a fiction added to the deed – the deed is everything”. Likewise, for Nietzsche, the strong and the aristocratic knew “as rounded men, replete with energy and therefore *necessarily* active, that happiness should not be sundered from action – being active was with them necessarily a part of happiness” (Nietzsche, 2004, p. 126, emphasis original).

The theory that the weak can never be anything other than weak or the strong anything other than strong is a theory that Nietzsche defends wholeheartedly for the most part especially as it relates to the herd. He argues that the herd wants the bird of prey to be held “accountable” for being a bird of prey which can only happen if it is presumed to be free to choose to act contrary to its natural inclinations (Nietzsche, 2004, p. 134). However, to the present author, Nietzsche’s cherished analogy of the bird of prey fails to convince. A bird of prey is fully driven by instincts and hence nature (existence) and actions (essence) will always be one and the same. Existence will fully precede essence and so existentialism does not cover this territory (Sartre, 2003, 2004). For a thinking and reflexive human being, it can reasonably be argued that nature and action do not always coincide. A strong-willed person can choose to act meekly, for example, in a show of controlled strength. This is also the message of the Christian God on the cross. A reading of the evocative middle section of *The Anti-Christ* (1990), starting at around Section 29 and concluding around Section 41, makes it very clear that Nietzsche did not despise the historical Jesus and he saw Jesus in existentialist terms as “bequeathing mankind his practice [not doctrine]” (Nietzsche, *The Anti-Christ*, 1990, Section 35).

It has to be admitted that there are occasions where

Nietzsche does regard the exercise of self-mastery and self-control *by the strong* as a positive thing (the weak and the working-class are not permitted this luxury), which is a precursor to Foucault's (1985, 1986) theory of "care of the self" in *The History of Sexuality Volumes 2 and 3*. In *Beyond Good and Evil*, Nietzsche lists some advantages of religion for three groups of people: the rulers, those preparing to rule, and the herd. For those preparing to rule Nietzsche argues that religion assists in training in self-mastery and self-control which will be of use later when the opportunity to rule arrives. By contrast, the Christian theologian and philosopher G. K. Chesterton (2007, first published 1905, p. 48) claimed that his philosophical opponents (of whom Nietzsche was one although he could not reply since he passed away in 1900) "have never understand the Cross". If this is true of all of the philosophers and literary figures whom Chesterton (2007) reasoned with in *Heretics* it is most true of Nietzsche who labelled the cross "that ghastly paradox" and "that mystery of an unimaginable ultimate cruelty of the self-crucifixion of God *for the salvation of man*" (Nietzsche, 2004, p. 123, emphasis original). Personally, I am won over by Nietzsche's "nothing but the deed" but fail to be convinced by the theory that the weak can only be weak and the strong can only be strong. This appears to me to be a determinism which rules out the possibilities of free-choice and reflexive learning. However, if Nietzsche is not read literally and mechanistically, his writings do remind us that institutionalized Christianity's influence has been subtle, insidious, and widespread (beginning with the first disciples), and that there are alternative ways of looking at the world including Jesus' own way. Nietzsche's call to actively resist herd-mentalities is refreshing when we consider that other herd-mentality of contemporary business schools, i.e. the loud proclamations of economic rationalism and managerialism that a manager's obligation is only to maximize the market price of her/his firm's ordinary shares.

The Clash's lyric to "London Calling" on the 1979 album of the same name and "Stay Free" on 1978's *Give 'Em Enough Rope* album clearly reveal the existentialist philosophy present in the UK "first wave of punk" movement (1976 to 1978). I argue that a study of alternative counter-cultural music can provide an excellent window into the social totality as represented in the work's material form (James, 2009a, 2009b, 2010; Martin, 1998). In Martin's (1998) words:

"Many of the most influential commentators on postmodernism (David Harvey and Frederic Jameson among them) have stuck with this privileging of individual artistic output as a way of mapping a social world that is otherwise difficult to see. Artistic output, because it condenses the vast scales of society into the visible registers of the work's material form, can be used to read the social totality" (Martin, 1998, p. 83).

Since the working-class has now been largely integrated into the capitalist mainstream (Adorno, 1994; Marcuse, 1964, 1969), counter-cultural death-metal, black-metal, punk, hardcore and hip-hop musicians are one of the last remaining voices of resistance to the status-quo and to the ideology of the worship of the free market. The UK's hugely influential first wave of punk was designed as a reaction to the out-of-touch, rich, bloated, and remote stadium rockers of the early 1970s such as Black Sabbath, Deep Purple, and Led Zeppelin as well as earlier heroes "Elvis, the Beatles and the Rolling Stones". Whilst audiences passively worshipped their 1960s and early 1970s rock gods from afar, the clear ideology of punk, born as it was on the mean, vibrant and multi-cultural streets of 1970s West London, was that people should *actively participate* in the music and in the movement. Fans were expected to actively participate at concerts, form their own punk bands and fanzines, and avoid hero-worship. The rigid distinction previously observed in the rock music world between bands and fans and the hierarchy created by that distinction were broken down. The Sex Pistols' vocalist John Joseph Lydon famously proclaimed that punk was "anti-rock" and the 1977 punks spontaneously celebrated on hearing of the death of Elvis. Stellar musicianship was no longer (at least in theory) an essential element in being a band member. The Clash's "London Calling" lyrics proudly proclaim the following over the song's urgent and chilly military-style beat:

"London calling to the underworld  
Come out of the cupboard, you boys and girls  
London calling, now don't look to us  
Phoney Beatlemania has bitten the dust"  
[www.plyrics.com].

The Beatles and Beatlemania were "phoney" and yet The Clash, so claims its intellectual leader, the guitarist/vocalist Joe Strummer (1952-2002), was authentic. Furthermore, The Clash reminds us: "London calling to the imitation zone/ forget it, brother, you can go it alone". The importance of *personal experience* in the first wave of punk scene is reflected in the later lines: "Yes, I was there, too/ and you know what they said? Well, some of it was true!" The last line here can be read as a being a deliberate mocking of those who might later want to come along and intellectually analyse the punk movement long after its zenith was over. Such persons are considered unable to reach the same level of understanding of the movement's "truth" or essence as those who were actually present and who lived it in reality.

The autobiographical song "Stay Free" (1978), written and sung by Clash guitarist/ vocalist Mick Jones, is a powerful and moving ode to same-sex friendship. Details in the real-life story are factually accurate (see Gilbert, 2004). Full lyrics of the song, as extracted from the dedicated punk lyrics website [www.plyrics.com](http://www.plyrics.com),

are as follows:

“We met when we were in school/Never took no shit from no one, we weren’t fools/the teacher says we’re dumb/We’re only having fun/We piss on everyone/In the classroom.

“When we got thrown out I left without much fuss/And weekends we’d go dancing/down Streatham on the bus./You always made me laugh/Got me in bad fights/Play me pool all night/Smoking menthol.

“I practised daily in my room/You were down the Crown planning your next move/go on a nicking spree/hit the wrong guy/Each of you get three/Years in Brixton.

“I did my very best to write/How was Butlins?/Were the screws too tight?/When you lot get out/We’re going to hit the town/We’ll burn it fucking down/To a cinder.

“Cos years have passed and things have changed/And I move anyway I want to go/I’ll never forget the feeling I got/When I heard that you’d got home/And I’ll never forget the smile on my face/Cos I knew where you would be/And if you’re in the Crown tonight/Have a drink on me/But go easy...step lightly...stay free [whispered part]”.

The song describes the childhood days of Mick Jones and his close companion Robin Banks (later known as Robin Crocker). The reference to the nondescript satellite suburb of Streatham in South London points to The Clash’s grim social realism. After leaving school, Jones and Banks’ paths in life diverge as Jones chooses to devote himself to improvement as a musician and Banks chooses to take the path of petty crime. In the words of the song, “I practised daily in my room/ you were down the Crown [Hotel] plotting your next move”. The song ends with Jones hearing news that his childhood friend had been released from prison and he implores: “And if you’re in the Crown tonight have a drink on me”. The poignancy and raw emotional power of the song increases as we realise that Jones is describing real-life facts and his emotions are similarly real. The authenticity and sincerity of Mick Jones is a major source of the song’s emotional impact. Fictional characters and story lines would seriously have reduced the song’s appeal to its punk audience in 1978 whereas for mainstream pop audiences it probably would have made no difference in regards their appreciation for the song. Being an existentialist and post-modern movement, punk demands higher levels of authenticity from its performers than does mainstream pop and rock. The song concludes with Jones’ whispered injunction to his real-life friend: “go easily, step lightly, [and] stay free”. The term “stay free” is ambiguous here: the most literal meaning is a reference to Banks’ imprisonment. However, there are additional existentialist overtones: Banks and the song listeners are

reminded to stay true to the existentialist maxim that we are both born free (“condemned to be free” in Sartre’s words) and create ourselves through our choices. We are urged not to succumb to the authorities’ views about us and to actively shape our own essences in the world. The song is existentialist to the extent that both Jones and Banks actively constructed their own lives through their choices (neither man led a passive or conformist lifestyle) but these choices differed and led the men to proceed down divergent paths.

There is also a strong empathy-compassion element present in the song with Jones refusing to condemn Banks and re-affirming that their friendship continues into the present. Whether this can rightfully be called an “*existentialist ethics*” is hard to say. It may be better viewed as existentialism combined with an ethic of working-class empathy-compassion. Clearly, however, the existentialism and the empathy are not seen by Jones as being in any way incompatible either in theory or in practice. Jones in fact *constructs himself* in part through the ethical and compassionate stance he adopts towards Banks. This was not the only choice of action he had available to him: he was free to disown Banks. The fact that Jones clearly had a choice and made a choice reveals his empathy-compassion to be real and powerful. We would be much less convinced and moved if (say) Banks’ mother had re-affirmed her commitment to her son since family ties reduce the extent to which she can be said to have a true choice. I return later in this section to the important issue as to whether existentialism can be said to have its own built-in ethics or whether existentialism must be supplemented by ethical values brought in from other philosophies. Did Sartre regard existentialism as a “complete” philosophy?

I now move on to Sartre. Sartre (2004), in his essay “Existentialism”, argues that Kant’s “categorical imperative” is extremely limiting in practice because often an alternate course of action will satisfy the imperative (treat others as an end only and never as a means) as often as neither does. He gives the example of one of his students who once asked him what he should do in a moral dilemma in which he found himself: The student’s father had been a Nazi collaborator in war-time France and his older brother had been killed. As his mother’s only remaining child, should he stay with her in France or go to England to fight with the resistance against Germany which had an uncertain prospect of winning? One course of action treated his mother as an end and the cause as a means; for the other course of action the cause was an end and the mother was a means. As Sartre (2004) makes clear, the categorical imperative can give no clear-cut answer to this dilemma. Sartre’s advice was for the young student to create his own future through his choice which, once taken, immediately removed the other possibility. As Nietzsche writes in *Twilight of the Idols* (1990, Section 11, emphasis original), “each one of us should devise *his own* virtue,

his own categorical imperative". Although for many of us today would view Sartre's conclusion (and Nietzsche's) as unsatisfying, Sartre refuses to go beyond it. Since, for Sartre, the goal of human existence is to choose one's own path, he acknowledges the possibility of there being existentialist ethics which maintains that we should assist others in finding the path towards their own freedom. By acting we express our choice for the world. Sartre argues in "Existentialism" that our actions are always automatically and unavoidably universal ones. It is not possible to say "but other people will choose different actions to our own so our actions are not universal".

The concept of "responsibility" is important for Sartre's ethics in "Existentialism". He gives the example of an army commander who sends out ten or fourteen or twenty of his soldiers into battle, arguing that the army commander is responsible here for the lives and well-being of the soldiers. This "ethics of responsibility" is probably closest to Foucault's ethics of "care of the self" in his late-period writings on sexuality where he argued that self-mastery and control of the passions were important ethics of "care of the self" in Ancient Greece. Part of the reason for this was the practical wisdom, found also in Nietzsche's (1973) *Beyond Good and Evil*, that a person who could not rule his/her own passions was not fit to be entrusted with responsibility for others in public or political life. Importantly, Sartre's "ethics of responsibility" has no direct relationship with the categorical imperative.

The concept of "bad faith", integral to a correct understanding of Sartre, is discussed early on in *Being and Nothingness* (Sartre, 2003, pp. 70-94). "Bad faith", because it is condemned by Sartre, could be viewed as being the closest that we get in Sartre's definitive work *Being and Nothingness* to an articulated worldview about what and why some actions are unethical. "Bad faith" means treating oneself, part of oneself or someone else as an objective, reified *essence* rather than what Sartre deems as more appropriate, and that is defining oneself or the other exclusively in terms of past actions. Bad faith actions amount to a refutation of the reality that as humans we are "condemned to be free" or, in other words, that "existence precedes essence". We must define our own essence through our actions in the real world. This worldview *alone* fully acknowledges the reality of our human condition in this world but it involves courage, renunciation, loneliness, and anguish because we cannot hide behind conventional worldviews, the status quo, and the mentality of the herd. "Bad faith" reflects a fundamental cowardice and a fundamental refusal to acknowledge our true conditions of existence in this world. It is a form of flight to safety and security in the known, the mundane, the established, and the conventional. Sartre gives several vivid descriptions in *Being and Nothingness* of individuals that are operating in bad faith. As Mary Warnock (2003) explains in her Introduction to the Routledge Classic edition of *Being and*

*Nothingness*, Sartre's stories of bad faith (to be discussed shortly) are not given to serve as mere examples of a more general principle but are intended to cause us to recognize, by first recognizing the existence of bad faith in the stories, bad faith's existence in the real world. In other words, because the stories depict bad faith, and the stories concern lived life, bad faith is possible as a part of consciousness in the present world.

The first story appearing in *Being and Nothingness* is that of a young man and young woman who are friends but where the man is starting to express his designs towards her. The woman accepts seemingly at face value the man's statements such as "I find you very attractive" without letting it be known that she reads some deeper meanings and possibilities behind his words. She is delaying her moment of choice in a way that is, for Sartre, unacceptable as it reduces her authenticity. When the man takes her hand (as the character Mathieu Delarue does to both his mistress Marcelle and the attractive young Russian student Ivich in Sartre's (2001) novel *The Age of Reason*): without looking at his hand, she lets her hand remain in that position while discussing various trivial matters. For Sartre (2003), the woman is in bad faith although contemporary readers might think that the woman's actions occur every day and suggest nothing unacceptable. For Sartre (2003), the woman has *objectified the man* by not outwardly acknowledging the deeper possibilities suggested in his words. It follows that she then *objectifies her own body* by leaving his hand in place while simultaneously ignoring it and discussing other matters. The Russian student Ivich does this in *The Age of Reason* (Sartre, 2001) and confuses the philosophy teacher Mathieu Delarue by refusing to comment on his action of putting his arm around her in the taxi. Ivich and her brother Boris are examples of people living carefree but unreflexive lives while Delarue, a philosophy teacher at the university, is overly burdened by forcing himself to live consistently with existentialism. His over-anxious, tortured and in some ways very moral thoughts haunt him at every step as he fears turning into his brother, a married lawyer. Delarue notes that he (Delarue) has not gone to fight actively for freedom in the Spanish Civil War, nor did he join the French Communist Party, declining the offer to join made by his friend. Delarue's freedom consists more in not doing things and the freedom that he seems to enjoy most is his freedom to earn a fixed salary teaching at the university! Delarue spends much of the novel trying to secure a cheap but safe abortion for Marcelle and his ethics of responsibility are clearly in place. The character Delarue seems to us to be a front for Sartre himself. Delarue's brother's words that his bohemianism is a sham and that he is married to Marcelle in all but name hit home and discourage Delarue; they are too close to the truth.

The crux of bad faith is that, for the person operating in bad faith, *facticity* and *transcendence* are separated and approached only as distinct concepts. By contrast, the



person operating in good faith will aim to produce a workable synthesis of both aspects. Facticity refers to the raw facts describing the situation, in the latter example, the man's conversational lines and the hand upon hand. The transcendent moment will be the recipient's realization of as-yet unstated but hinted at possibilities. Here the existentialists would take objection to the arguments of the critical sociologists (for example, Bauman, 1976) that existentialism accepts the status quo in society; contra possibility is that existentialism aims to create new worlds not previously in existence and by so doing alters facticity. The woman operating in bad faith denies the possibility of the transcendent moment as she becomes aware of it. She thus maintains an artificial separation of the facticity and the transcendent.

In the second bad faith story, Sartre (2003) talks of a young waiter who provides overly exaggerated body movements firstly to indicate his work ethic and prompt attention to customer service and secondly to emphasize his stately bearing as he comes out with a tray of drinks. There is a similar story in Sartre's (2001) novel *The Age of Reason*. For Sartre, the waiter is *playing the game of being a waiter* and hence is in bad faith. As Nietzsche writes in *Twilight of the Idols* (1990, Aph. 38, p. 37), "Are you genuine? or only an actor? A representative? or that itself which is represented? - Finally you are no more than the imitation of an actor". Sartre's waiter has made the mistake of allowing an essence to define him and regulate his actions in the world. He is escaping the reality that he chooses to be a waiter and he could choose other things.

The problems with existentialism have been discussed (see for example, Bauman, 1976). One problem is the freedom of other people which is a genuine limit to my freedom. Clearly existentialism works best in situations in which individuals confront nature - as in another example from Sartre of a cleft in a hill face which takes on its meaning (essence) as an "obstacle" to an individual's pre-existing goal to climb the cliff-face. The latter example illustrates a more general point that inanimate things only take on the form of "obstacle" in connection with a person's pre-existing goal. Pre-existing goals determine the structure of our world as well as our worldview. However, what if the obstacle is other people as many of our obstacles in the modern world tend to be? Sartre's theory is somewhat unsatisfactory here although he would claim that the unsatisfactoriness (to invent a new word) is simply a failing of this world in which we are "condemned to freedom" or "condemned to be free" (Sartre, 2003, p. 506). For Sartre, other people's freedom is merely viewed as a limit on one's own freedom. In other words, we are free to make choices *in this world inhabited by others* rather than in some other world. The nature of the world structures the rules of the game. It is hard to be sure what the ethical implications of this limits to freedom are unless an "almost Kantianism" (where means and ends are systematically evaluated for each

alternative with the decision-maker still ultimately "owning" the final decision) is introduced into existentialist philosophy in a somewhat ad-hoc manner. This is what Sartre's intellectual and romantic companion Simone de Beauvoir (2004) appears to do in her essay appearing in the same set of existentialist readings in which the previously mentioned Sartre essay appears.

De Beauvoir (2004) reminds us that ethics must be continually re-appraised and re-negotiated in the light of new information. There must be a continual trading-off of ends against means and vice versa. Like Sartre, she rejects uniform and mechanistic application of the categorical imperative. She uses the outcry against Stalinism, a pressing issue at the date of writing, to illustrate her views. Those critics of Stalinism who point to repression of human liberty should not ignore the ultimate intended end of the Russian Communists: to create a more just and free society. The lynching of a black man in the American south is not comparable with Stalinist repression as the former can have no higher end in mind whereas the latter clearly (in de Beauvoir's view) does. Means cannot be separated from ends here. However, she requires Stalinists to address the question of whether less repression and bloodshed could have contributed equally to the advancement of Communist goals. In other words, the Stalinists should not argue that means are completely irrelevant in the pursuit of laudable ends. Both means and ends have to be traded off against one another and final solutions must involve a balancing of ends and means. The choice with better ends should be chosen if means are similar. The better less costly in terms of human suffering means should be selected to pursue a pre-existing end. De Beauvoir is of the view that no revolution has occurred without a little bloodshed so for her the relevant question is really "how much bloodshed is acceptable?" Her other example is two cases involving trading off improving the immediate lot of a few individual workers and advancing the cause of the Communists in a subjective and hard-to-quantify way. In one situation, she favoured aiding the individual workers since this was near at hand and the future prospect of advancing the communist cause was subjective and remote. By contrast, in a similar case with slightly different circumstances, she favours the other cause of action. Both sets of ends in both situations can be viewed as desired but it is the relative interplay of means and ends which is the decisive factor in both cases. Means are constantly re-evaluated in the light of their relationships with ends.

The editor (Gordon Marino) of the set of existentialist readings that contains de Beauvoir's essay, *Basic Writings of Existentialism*, views this chapter of de Beauvoir (2004) as being "almost Kantian" ethics. Clearly it is not *purely* Kantian as a complex and dialectical evaluation of the inter-play between means and ends if certain actions are undertaken is recommended. However, the editor appears correct to label the views

“almost Kantian” since the essay appears to go “beyond Sartre” and introduce to existentialism ad-hoc Kantian “improvements” that do not appear to be part of the original existentialism template (although they may be desired on other grounds). In other words, de Beauvoir’s ethics are clearly an ethics (and probably a very good one at that) but they are not so obviously an *existentialist* ethics. As an example to illustrate our point, a professional football club may require a police clearance before staff can work with children but this is not clearly a “football club ethics” as opposed to being simply an ethics. Once the freedoms of people (neither acting in bad faith nor in a way that is obviously oppressive) *come into conflict*, we must resort to an ethics from outside existentialism. This is why Sartre was so reluctant to advise his student as to which course of action he should undertake (i.e. stay with his mother in France or go to England and train with the resistance). That question is not in that context an existentialist question. Both possible choices would involve creating oneself by one’s actions and neither appears to reveal bad faith. For Sartre there can be no *existentialist ethics* other than the distinction between good and bad faith. If we look at de Beauvoir’s example of Stalinist repression, there is not a clear “ethical” answer *based on existentialist ethics alone* since Comrade Stalin and his critics (including Leon Trotsky) both had their own pre-existing goals that simply were incompatible. What was a limit to freedom for Stalin (although he surmounted it by jailing and murdering dissidents) was a freedom for his critics and vice versa. While means/ends analysis can offer much insight, it is not clear that yielding to some of the prescriptions that appear to follow from some of the insights can allow us to remain exclusively within existentialist philosophy as it was conceived by Sartre. Repressing dissidents, if we stay within the confines of existentialism, cannot be unethical for Stalin *unless Stalin was reifying himself or others by that action*. Or was it simply a case of pre-existing goals being in conflict? Pre-existing goals clearly can be in conflict where neither party is operating in bad faith. An example would be a man wanting to expand his farm buildings to improve his income and the government wanting to re-possess the entire farm in order to construct a freeway. A second example would be the victorious Chinese Communists in the 1950s wanting to acquire assets to set up a Communist state and landowners naturally wanting to hold on to their own land in order to pursue pre-existing private goals. This second example would only have a clear *existentialist solution* if, for example, a man wanted to hoard land so as to define himself in his own mind and that of others as part of a land-owning aristocracy. Such a man clearly for Sartre would be acting in bad faith and, according to *existentialist ethics*, the Communists would have had sound reasons for opposing his desires.

Another important Nietzschean concept is that of “bad conscience” as outlined in *Beyond Good and Evil*

(1973). The idea of bad conscience is that modern European man, whilst becoming weak and adhering slavishly to the false ideology of inverted values, has become trapped into an attitude of excessive introspection, navel-gazing, self-loathing, and self-hatred. A definition of “bad conscience” is found in *On the Genealogy of Morals* as follows: “This *instinct for freedom* forcibly made latent – we have seen it already – this instinct for freedom pushed back and repressed, incarcerated within and finally able to discharge and vent itself only on itself: that, and that alone, is what the *bad conscience* is in its beginnings” (Nietzsche, 2004, p. 177, emphasis original). This seems to anticipate to some degree the mid twentieth century Freudian-Marxism of Theodor W. Adorno (1903-1969) and Herbert Marcuse (1898-1979). According to Nietzsche, institutionalized Christianity arose in response to such needs to self-loath whilst further justifying it and entrapping those who might want to be free. As Nietzsche writes in *On the Genealogy of Morals*:

“He apprehends in ‘God’ the ultimate antithesis of his own ineluctable animal instincts; he reinterprets these animal instincts themselves as a form of guilt before God [for Kierkegaard, this is exactly what the instinctual is] (as hostility, rebellion, insurrection against the ‘Lord’, the ‘father’, the primal ancestor and origin of the world); ... his *will* [is] to erect an ideal – that of the ‘holy God’ – and in the face of it to feel the palpable certainty of his own absolute unworthiness” (Nietzsche, 2004, pp. 182-183, emphasis original).

Before we go on to consider practical implications in Sections 3 and 4, it is worth pausing to consider Bauman’s (1976) objection to existentialism grounded in critical sociology. For Bauman, existentialism is only ever partial, as Durkheim and Parsons’ functional sociology is only ever partial. Bauman (1976) writes that in existentialist philosophy, the outside world of other and society is forever fixed – it is a limit to freedom caused by others exercising their freedoms. By contrast, in the Frankfurt School’s neo-Marxian critical sociology, the thesis and anti-thesis are involved in a process of dynamic struggle; the bourgeoisie and the proletariat are engaged in continuous action upon each other so that each one is simultaneously subject and object. The actual outcomes are the results of a contingent historical process. Bauman claims that because existentialism assumes that the other is fixed and immutable, it cannot be a complete philosophy. Bauman (1976) argues that while in contemplation of a single act, society may be viewed as fixed, in regards to a series of acts that is not the case as each act in the series has a consequence and changes the present including people’s consciousness of the present. After one act, the world is forever changed. However, a close reading of *Being and Nothingness* reveals that for Sartre (2003) one act does

forever change the world so for Sartre making a person immortal would not reduce the validity of choice in the present since “the moment” can never be re-captured nor “the stars aligned” in exactly the same way. Sartre’s (2003) goal is to provide people with a philosophy that can assist them in the present where it may not be unreasonable in most cases to view society as fixed. The popular adage, often incorporated into the home-spun wisdom of football coaches, of “control what you can control; don’t worry about what you can’t control” is clearly Sartrean. Warnock (2003) claims that existentialism was never intended to be philosophy that was complete within itself. It could be supplemented with other philosophies as Sartre attempted to do by adding Marxism to his mix. While existentialism encourages people to choose goals it does not tell them what those goals should be. However, Sartre (2003) also is careful not to rely on the actions of others in the present or the future. He states that there is no reason why advancing Marxist causes cannot be a person’s goal but that person would be deluded if she/he buys into the utopian dream that people will continue to fight to advance the Marxist cause in remote parts of the world and/or after her/his own death: for Sartre all these things outside a person’s direct control should not be presumed upon. As Trotsky (2004, first published 1937) laments in *The Revolution Betrayed*, the authors of the Russian Revolution, himself included, acted upon a *presumption* that proletarian revolutions would occur quickly in other European countries. Stalin in a sense was more existentialist than Trotsky since he refused to depend upon events outside of his and his Party’s direct control. Stalin’s official doctrine of “socialism in one country” infuriated Trotsky and the Trotskyites because of its practicality and its reflection of Stalin’s complete determination to pursue his own goals independently of what others might do. In general, the critical sociologists and the existentialists both have a point. If existentialism is not regarded as a complete philosophy in itself then the objections of critical sociologists disappear. Whether the actions of others should be presumed upon remains probably the main bone of contention between the two schools of thought.

## PRACTICAL IMPLICATIONS FOR EDUCATORS

### The author’s experiences

How can existentialism inform the teaching and management of a third-year undergraduate Accounting Theory class? In general terms, it means that the educator puts the emphasis back on encouraging students to be creative, to take risks, and to break rules and established academic and social conventions in their research and essay writing. (“You want to cite Wikipedia in your essay although your prior lecturers consistently and without exception told you not to? Go ahead and cite it although don’t cite Wikipedia alone.”) A wide variety of choices are built into our course’s assessment items to provide full opportunity for students to take control

over their own researching, reading and essay writing activities and so to create themselves. In the two-hour Accounting Theory final exam I used last year at my rural Australian “new university” (counting for 70% of the final grade), students had a choice of four out of nine essay questions. There was one question on each module with the exception of the Ethics module which had two questions. Choice for students and therefore the ability to create oneself was maximized. Students could study only three modules (three weeks of work) and still be able to answer the entire exam. Clearly this benefits especially those students working part-time or full-time and those with heavy family commitments. Our university has a high percentage of external students who are mostly mature-aged and who mostly work full-time. In the major assignment for 2007 (counting for 25% of the final grade), students could select any one of the ten modules studied in the course and discuss it within the context of the question: “Critically evaluate the usefulness of Accounting Theory for practising accountants today” (This question was originally used by Dr Graeme Rose in his Accounting Theory course at Albury campus of Charles Sturt University and I thank Graeme for his permission to use it when I taught the same course at the Wagga Wagga campus of Charles Sturt University in 2005-06). Students could choose the same module for assignment and exam this allowing them to create and define themselves (with “existence preceding essence”; Sartre, 2003, p. 490) as “expert” in one module area. In the past two years the major assignment question has been specifically on existentialism. Existentialism is either studied directly or via study of the lyrics of rock band Metallica which are commonly perceived to be existentialist (James and Tolliday, 2009). The two options for the major assignment in Semester 2 of 2010 were as follows:

### Option (a)

“Provide an existentialist analysis of the following Metallica songs (Google for the lyrics): Damage Inc, The Unforgiven, Nothing Else Matters, Mama Said. Relate the lyrics to vocalist James Hetfield’s personal journey of self re-creation after his upbringing in a strict Christian Science family. Do you think existentialist ethics may be useful for an understanding of your own life and career journey and for the accounting profession?”

### Option (b)

“Explain the key points of Jean-Paul Sartre’s (1905-1980) existentialist philosophy. Your discussion must include reference to the concept of ‘bad faith’, and explain carefully between ‘being-in-itself’, ‘being-for-itself’ and ‘being-for-others’. Do you think existentialist ethics may be useful for an understanding of your own life and career journey and for the accounting profession?”

Exam markers are instructed to do all they can to bring students up to a Pass grade (but grades above 65% are

much harder to achieve) so as to remove from students' anxious minds the fear of failure. My experience is that fear of failing is a huge concern for students and that the mental burden students carry with them each semester connected with this fear saps energy and creativity thus helping to bring about what they fear most. In Sartre's (2001) novel *The Age of Reason*, the beautiful Russian student Ivich is tormented even in the nightclubs and bars of Paris by the fear of failing exams which for her would have meant banishment to her father's steel works in the French provinces, an environment that for her represents the stifling of all freedom and future. I myself saw the power of the university graders' pens when the young undergraduate student I shared a house with in Wagga Wagga in regional New South Wales, Australia in 2005 failed all his courses. One day the huge Blink 182 (punk rock band) poster that once proudly adorned his bedroom wall had been hastily removed from his now empty bedroom. After hearing his results the student had disappeared and the once extroverted and cheerful young man had been too ashamed to even formally farewell his housemates. Removing fear of failure through wide choice of assignment and exam questions and generous marking should provide an added boost to creativity since, as Nietzsche would most certainly agree, scared and nervous students rarely can produce high quality and creative work.

In the author's Accounting Theory course, students are encouraged and empowered to create their own insights, ideas and conclusions based on the raw materials provided by the instructor and on the Reading List. The student is effectively encouraged to *choose and create her/his own course* and own learning experience and hence choose and create herself/himself. As the narrator in The Clash's 1978 song "Julie's been working for the Drug squad" grants former street punk Julie the right to re-create her own essence as a now successful member of the Drug Squad, let us grant our students total freedom to totally re-create their own essences *during the thirteen weeks of the current semester*. Student critiques of power relations and speaking out against injustice and oppression are encouraged and rewarded as the educator adopts a clear Critical Theory inspired ethical perspective for the course. The third assignment option, first introduced for Semester 1 of 2011, uses the Jack the Ripper murders that took place in Whitechapel and Spitalfields, East London, in the autumn of 1888 as a window to understand the transition (as Marx and Engels explained it) from feudalism to capitalism which meant the creation of a huge proletariat and lumpenproletariat in the cities in areas such as Whitechapel for the first time in human history. The third major assignment option for Semester 1 of 2011 is reproduced here:

"Briefly outline the facts in the "Jack-the-Ripper" murder case that took place in Whitechapel, East London, in the autumn of 1888. Use Marxist economic theory to locate

the case setting within the context of the beginnings of global capitalism and the emergence of an urban proletariat (working-class) for the first time in history. Did capitalism really kill the women?"

Students are rewarded for referencing Marx's theories of alienation and dialectical materialism in addressing this question. For Nietzsche, there is nothing but the deed" and while that is an extreme position, by and large I accept it. However, it needs to be balanced with compassion and empathy. Nietzsche's (2004) thesis that "there is nothing but the deed" is welcomed in the sense that it means that we must never pre-judge any student either in terms of her/his ability, expected performance level or presumed character. This would be reifying essence and hence a clear act of bad faith. How easy is it to pre-judge "ability" especially for higher-degree students whose ability we presume is both fixed and known fully by us? I was a member of an honours class at a prestigious research-intensive G8 university in Australia close to 20 years ago where there were six full-time students and the two perceived least brilliant students, myself being one, were doomed to lower second class honours even before a ball had been kicked in anger. Instructors had a hierarchy of essences fixed in their minds before, to use another sporting metaphor, a ball had been bowled. Students who perform at standard X in first year can easily jump several standards or fall several standards in the following years due to personal and family problems, work pressures, enjoyment of the course, instructor, tutor, God's unpredictable grace, the religious impulse (McKernan and Kosmala, 2007) etc. If we are educators informed and inspired by existentialism we will refuse to pre-judge any student's ability, expected performance or character; we will not take into account such elitist factors as a student's accent, dress style, family connections, parental income, parental occupation, friendship networks, secondary school attended, etc. Class reproduction probably is just a fact of life (Bourdieu, 1979, 1993) but we must do our best to ensure that we upset this apple-cart as much as possible rather than playing into its hands. Let no judgement ever be made regarding essences until the facts of action reveal themselves to us.

How often have we defined ourselves in the world as "accounting lecturer" and our students as "accounting students" and "future accountants"? We are ruled by reified essences. Our reified essence is that of the CPA/chartered accountant rather than the accountant working in industry even though the latter are much more numerous. Most ethics education in tertiary accounting classes is of marginal usefulness, since as Boyce (2008), James (2009a, 2009b) and McPhail (1999) have argued, it reifies and deifies the atomistic "role" and presumed professional characteristics of "the accountant". This is completely unhelpful since our true nature is as human beings in the world and not as "accountants" (treated as a

0/1 binary variable at any point in time). If we think our identity is accountant *in essence* then we will wrack our minds trying to figure out exactly what an accountant is and how one should act and be left without definite answers on either score. We are reminded of Sartre's young waiter. If "Dad" is an accountant we will think that to be an accountant means to be "like Dad". If Sarah is an accountant to be an accountant might mean to be like Sarah. If we don't know any real-life accountants then we are in major trouble. How can young people hope to act like an "accountant" if they do not know who they are as *human beings* yet? Our critical accounting education should help students to discover and to create themselves as *authentic human beings* in the world rather than as "accountant" essences. Despite the push for tertiary education to deliver narrowly defined economic outcomes to students, we view it as "weird" and inauthentic to define oneself by a bunch of transferable, technical skills as might be contained in a job description or as an essence such as "accountant" or "CPA" in CPA or Big-4/ Fat-4 promotional literature. Don't most people advise you before job interviews to "just be yourself?" With our glossy business school promotional brochures of young accountants in expensive new office gear, are we ultimately doing our students a disservice by implying that you can't just "come as you are"? If you can't just "come as you are", your prior socialization experiences, including ethical values, from your family, schools, and community groups may be perceived as just as irrelevant. Existentialist philosophy can provide the soon-to-be accountant with a way forward and provide a philosophical grounding for the everyday phrase "just be yourself" (although that should be modified to "just create yourself").

Ethics in the Kantian form of duties and obligations have been inferred and derived from the accountant's *perceived role*, a clear case of essence preceding existence. How should "the accountant" act in dilemma X? What does the accounting profession's Joint Code of Professional Conduct say that "the accountant" should do or not do in Situation Z? Isn't this a sure recipe for serious depression if a person loses one's job and finds that as consequence one's essence has been vaporized? I knew someone whose father retired as Asia area Marketing Manager for an MNC. He still defined himself in that role years after his retirement. It became more and more sad and ridiculous and he became more and more angry and strange as the years passed. It only took a year or two for his former colleagues to forget him as people and the corporation had moved on. The plaque from the company thanking him for his years of service still occupied prime position on his study wall. Only by sleeping all day and drinking Guinness Stout all night (in the quiet hours) could he semi-convince himself that he was still an important person and that life was still as it had always been. It was Ivan Ilyich in Count Leo Tolstoy's (2008) famous short story *The Death of Ivan Ilyich* all over again.

Similarly, if one is no longer an "accountant", the Joint Code of Professional Conduct clearly does not apply and one becomes a "nothing" in that world. By focusing on the ethical duties of "the accountant" we also run the risk that students will continue to separate the "accounting" part of their life from the "other" parts of their lives (Boyce, 2008; James, 2009a, 2009b; McPhail, 1999) and, quite possibly, use different ethical reasoning in each part. Why would anyone ever want to retire if it is only her/his life as "accountant" that represents value and has become the exclusive subject of the lifeworld? To emancipate student/teacher relations, should not the focus be how we can as *human beings whose existence precedes our essence* choose to act in the world and how this then may potentially impact our job, our home, our friends, our community, etc.? We see ourselves as educators of human beings not of "future accountants". Is it any wonder that *Friends* was such a popular TV show since in that program a group of young twenty-something New Yorkers constantly re-define and re-position themselves within their circle of friends by their actions alone? Will the world be improved even if accountants start to act more ethically if our communities are threatened by racial violence, ideological violence and climate change? Sartre's young waiter story about the young man *playing at the game of being a waiter* seems to hold much contemporary relevance for accounting educators. My message is not altogether a comforting one: I refuse to allow educators to hide behind the safe and comforting essence of "accounting lecturer" or allow my students to hide behind the safe and comforting essences of "accounting student and future accountant".

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